Form **2434-B** (Rev. October 2003)

Department of the Treasury -- Internal Revenue Service

Notice of Encumbrances Against or Interests in Property Offered for Sale

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (*Date*) September 8, 2006.

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) taxpayer

Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
* UCC Financing	\$0.00	1/10/2002	Secretary of State, Sacramento, CA on 1/10/2002	Heritage Capital Group POB 1089, San Jose, CA 95105	9/7/2006
** UCC Financing	\$0.00	3/6/2002	Secretary of State, Sacramento, CA on 3/6/2002	Alliance Financial Capital, Inc. 700 Airport Blvd. Ste 430, Burlingame, CA 94010	9/7//2006
*EDD State Tax Lien	\$322,590.34	4/28/2003	Secretary of State, Sacramento, CA on 5/16/2003	State of CA, POB 826880, Sacramento, CA 94280	9/7/2006
* UCC Financing	\$0.00	5/9/2002	Secretary of State, Sacramento, CA on 5/9/2002	Heritage Capital Group POB 1089, San Jose, CA 95105	9/7/2006
Notice of Federal Tax Lien	\$499,045.90	4/28/2003	Secretary of State, Sacramento, CA on 9/17/2003	Internal Revenue Service 1301 Clay St., Oakland, CA 94612	9/7/2006
EDD State Tax Lien	\$104,769.83	5/4/2004	Secretary of State, Sacramento, CA ON 5/12/2004	State of CA POB 826880, Sacramento, CA 94280	9/7/2006
Judgment	\$272,299.68	10/12/2004	Secretary of State, Sacramento, CA on 10/12/2004	Donald A. Wilson Realty, Inc. 928 Middlefield Rd, Redwood City, CA 94063	9/7/2006
Judgment	\$141,316.76	10/12/2004	Secretary of State, Sacramento, CA on 10/12/2004	Ronald Beeson 928 Middlefield Rd., Redwood City, CA 94063	9/7/2006
Notice of Federal Tax Lien	\$439,452.64	7/7/2003	Secretary of State, Sacramento, CA on 10/3/2003	Internal Revenue Service 1301 Clay St., Oakland, CA 94612	9/7/2006
Notice of Federal Tax Lien	\$31,735.42	8/4/2003	Secretary of State, Sacramento, CA on 12/22/2003	Internal Revenue Service 1301 Clay St., Oakland, CA 94612	9/7/2006

Name	K. Clark	Signature	Date
Title	PALS		

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Notice of Federal Tax Lien	\$18,293.29	5/3/2004 2/2/2004 3/22/2004 3/15/2004	Secretary of State, Sacramento, CA on 7/16/2004	Internal Revenue Service 1301 Clay St., Oakland, CA 94612	9/7/2006
Notice of Federal Tax Lien	\$565,430.30	6/14/2004	Secretary of State, Sacramento, CA on 10/1/2004	Internal Revenue Service 1301 Clay St., Oakland, CA 94612	9/7/2006
Notice of Federal Tax Lien	\$423,192.67	4/1/2002 7/5/2004 7/26/2004	Secretary of State, Sacramento, CA on 10/8/2004	Internal Revenue Service 1301 Clay St., Oakland, CA 94612	9/7/2006
Notice of Federal Tax Lien	\$714,807.17	10/3/2005	Secretary of State Sacramento, CA on 10/31/2005	Internal Revenue Service 1301 Clay St., Oakland, CA 94612	9/7/2006
Judgment	\$19,969.13	11/2/2004	Secretary of State Sacramento, CA on 11/2/2004	HOD Carriers Local 166 Pension Trust 44 Montgomery St., Ste. 2080 San Francisco, CA 94140	9/7/2006

- * Note: Verbal confirmation of encumbrances satisfied but liens not released.
- ** Note: 3rd party contends outstanding balance of \$650.00 but no written substantiation provided.

Name ¹	K. Clark	Signature	Date
Title	PALS		